

Company Registration Number 5595628

Carlisle Mencap Limited

Financial Statements

30th September 2012

**THE REGISTRAR
OF COMPANIES**

Company Limited by Guarantee

Charity Number 1115348

THURSDAY



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A38

02/05/2013

#279

COMPANIES HOUSE

Armstrong Watson
Chartered Accountants & Statutory Auditors
Fairview House
Victoria Place
Carlisle
Cumbria
CA1 1HP

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

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**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name	Carlisle Mencap Limited
Charity number	1115348
Company registration number	5595628
Registered office and business address	Suite 2 Regents Court Baron Way Kingmoor Park Carlisle Cumbria CA6 4SL
Trustees	Mrs C Bowditch Mrs G Ternent Mr J Dias Mrs E Harkness Mrs J Harland Mrs T Hart Mr P Hindle Mrs J Nicholson Mrs N Smith Mrs C Thompson Mr S Bowditch Miss J Johnstone Mr P Bradbrook Mr N Steel Mr N Braidon
Secretary	Mrs S Gregory
Auditor	Armstrong Watson Chartered Accountants & Statutory Auditors Fairview House Victoria Place Carlisle Cumbria CA1 1HP

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

REFERENCE AND ADMINISTRATIVE INFORMATION *(continued)*

Bankers

HSBC plc
PO Box 5
29 English Street
Carlisle
Cumbria
CA3 8JW

National Westminster Bank Plc
92 English Street
Carlisle
CA3 8DH

Cumberland Building Society
Cumberland House
Castle Street
Carlisle
Cumbria
CA3 8RX

CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30TH SEPTEMBER 2012

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 30th September 2012

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown on pages 1 to 2 of the financial statements

THE TRUSTEES

The trustees who served the charity during the period were as follows

Mrs C Bowditch	
Mrs G Ternent	
Mr J Dias	
Miss E Harkness	
Mrs J Harland	
Mrs T Hart	
Mr P Hindle	
Mrs J Nicholson	
Miss N Smith	
Mrs C Thompson	
Mr S Bowditch	
Miss J Johnston	
Mr P Bradbrook	
Mr N Steel	(Appointed 26th April 2012)
Mr N Braidon	(Appointed 26th April 2012)
Mrs C Cartwright	(Retired 26th April 2012)
Miss S Forster	(Retired 26th April 2012)

Carlisle MENCAP Society is a charity governed by a constitution

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, having no share capital. The liability of each member in the event of winding up is limited to £1.00

The company was established under a Memorandum of Association and is governed under its Articles of Association

The trustees are elected from and by the membership at the Annual General Meeting. Trustee training is provided as and when required

RISK MANAGEMENT

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks

The objects of the society are

- a) The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability

CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30TH SEPTEMBER 2012

- b) To provide and assist in the provision of facilities for the recreation or other leisure time occupation for people who have the need thereof by reason of learning disability with the object of improving their conditions of life

The trustees have reviewed the guidance issued by the Charity Commission in relation to Public benefit and consider that they fulfil the requirement through the objects and activities of the charity

ACHIEVEMENTS AND PERFORMANCE

- The completion and opening of the Grace Little Children's Centre The building and furnishing of the centre has been completed – the centre has 4 accessible bedrooms, an activity room, a sensory room and accessible outdoor play. The first children used the centre in February 2012.
- Continuing growth in children's services - the year has also seen a continuous growth in all children's services – especially in the areas of community support and holiday and leisure activities
- Continuing growth in outreach - we have continued to attract new clients and extend the number of hours worked with existing clients
- Training is a high priority – as we need to provide clients with a quality safe experience - this year the staff team received over 583 certificates from 41 different training courses, with 120 courses in total
- California house continues to succeed despite block contracts with the council being ended and nights being purchased on an ad hoc basis
- DVD production We received grant funding to produce an animated DVD on internet safety which was well received

Our services:

California House - Residential respite care for adults with learning disabilities The house has 5 guest bedrooms, 2 are fully accessible for those with profound physical disabilities. The house is open 365 days a year This year, we were able to successfully support 2 long term emergencies

Community support adults - We provide services for adults in the community This is a total of over 411 hours per week Services provided can be very varied – from helping someone to go shopping, through supporting people to do leisure activities, to spending entire days with client's supporting all of their daily activities

Supported living - We supply 24 hour support in the community for 4 young women This work has grown out of the community support service – client's stay with us as a care provider rather than moving on to new providers when they leave the family home

Children's services - We have a range of services funded in a variety of ways, some of which we have been providing for in excess of 25 years

Grace Little Centre – The centre is now open and is used for play schemes and individual sessions The facilities are used for our own clients and hired out – the residential wing will open after an Ofsted visit at the end of the year.

CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30TH SEPTEMBER 2012

Present services are:

Children's community support - We support young people in the community whilst their parents take a break - we either care for the children at home or take them out in to the community to do an activity This service has grown considerably in the present year and we now provide in excess of 147 hours per week from this service

Activators club and holiday play schemes - We are commissioned by Cumbria PCT to provide short term non residential care for disabled children Activators club operates from 10 00am to 4 00pm on Saturdays and has been based at Newtown Road School and provides a service for up to 14 children a week The club also offers a play scheme during school holidays The Activators club is now so successful children have to attend on a 3 weekly rota the demand is so high

Children's holiday breaks – We have again received a generous grant from BBC Children in Need to organise 6 holiday breaks for young people

Short breaks – We were awarded a contract from Cumbria County Council for young people to have short breaks. We had to retender for this work at the end of the year We provided an additional 8 holidays for young people, Monday sport's club, Sunday activity days, theatre arts sessions and home sitting from this fund for over 80 young people We provided 8 short breaks in the Grace Little Centre

North Cumbria Autism Family support project - We host a project funded by CCC, 2 part time support workers work across the whole of the north of Cumbria supporting families with children on the autistic spectrum - the workers advise , educate, signpost They have a caseload of over 280 We had to retender for this work at the end of the year.

Carlisle Active - Carlisle Active is a volunteering programme which provides leisure activities for adults with learning disabilities Volunteers support the adults to do activities of their own choice in the community There is a monthly formal activity – often fell walking or an arts workshop There is also a bowling club which meets on Fridays Between formal meetings volunteers meet with the service user they have befriended and do one to one activities e g shopping, swimming There is a part time paid service manager The service has been running for around 10 years and is presently entirely funded by the Northern Rock Foundation

Holidays - We provide 3/4 holidays a year for up to 40 adults The holidaymakers are supported by volunteers There is a part time paid manager This service has been provided for over 30 years

The Shop - We have now opened the opportunities shop in St Cuthbert's lane where we not only sell second hand goods but items created by people with learning disabilities We also provide a work experience scheme at the shop and at our warehouse in St John's Street for 7 people The economic situation has made trading more difficult at the shop than expected

FINANCIAL REVIEW

The financial constraints indicated from national and local government again make it difficult to plan services ahead - however we have been pleased to generate a sound income for the year and increase our overall operating income by £13,000 We have had to retender to keep a number of our contracts Cumbria County Council contracts are still the major funding source and because of uncertainty and expected time constraints on local authority funding - we continue to look at diversification of our income from other sources including direct fundraising and a variety of grants

CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30TH SEPTEMBER 2012

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Carlisle Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently,

observe the methods and principles in the Charities SORP,

make judgements and estimates that are reasonable and prudent,

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware,

there is no relevant audit information of which the charitable company's auditor is unaware, and

the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

AUDITOR

Armstrong Watson are deemed to be re-appointed under section 487(2) of the Companies Act 2006

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30TH SEPTEMBER 2012

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Registered office
Suite 2
Regents Court
Baron Way
Kingmoor Park
Carlisle
Cumbria
CA6 4SL

Signed by order of the trustees

A handwritten signature in black ink, appearing to read 'Sheila Gregory', written in a cursive style.

SHEILA GREGORY
Company Secretary

5/4/13

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE
MENCAP LIMITED**

YEAR ENDED 30TH SEPTEMBER 2012

We have audited the financial statements of Carlisle Mencap Limited for the year ended 30th September 2012 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Sections 144 and 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' Responsibilities Statement set out on pages 5 to 6, the trustees (who are also the directors of Carlisle Mencap Limited for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm

OPINION

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with Companies Act 2006

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE
MENCAP LIMITED (continued)**

YEAR ENDED 30TH SEPTEMBER 2012

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

CARLISLE

15th April 2013

JEAN CARROLL
(Senior Statutory Auditor)
For and on behalf of
ARMSTRONG WATSON
Chartered Accountants
& Statutory Auditors

Armstrong Watson is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 30TH SEPTEMBER 2012

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	169,555	148,117	317,672	648,203
Activities for generating funds	3	23,778	–	23,778	25,140
Investment income	4	2,209	–	2,209	3,846
Incoming resources from charitable activities	5	<u>1,013,099</u>	<u>1,509</u>	<u>1,014,608</u>	<u>892,344</u>
TOTAL INCOMING RESOURCES		<u>1,208,641</u>	<u>149,626</u>	<u>1,358,267</u>	<u>1,569,533</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	6	(1,610)	–	(1,610)	(1,525)
Fundraising trading cost of goods sold and other costs	7	(42,837)	–	(42,837)	(43,854)
Charitable activities	8	(1,074,195)	(25,744)	(1,099,939)	(1,052,797)
Governance costs	9	<u>(5,013)</u>	<u>–</u>	<u>(5,013)</u>	<u>(4,921)</u>
TOTAL RESOURCES EXPENDED		<u>(1,123,655)</u>	<u>(25,744)</u>	<u>(1,149,399)</u>	<u>(1,103,097)</u>
NET INCOMING RESOURCES BEFORE TRANSFERS					
	10	84,985	123,882	208,868	466,436
Transfer between funds	11	<u>507,148</u>	<u>(507,148)</u>	<u>–</u>	<u>–</u>
NET INCOME FOR THE YEAR		<u>592,134</u>	<u>(383,266)</u>	<u>208,868</u>	<u>466,436</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>695,208</u>	<u>430,100</u>	<u>1,125,308</u>	<u>658,872</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,287,342</u>	<u>46,834</u>	<u>1,334,176</u>	<u>1,125,308</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total recognised Gains and Losses has not been prepared.

All of the above amounts relate to continuing activities

The notes on pages 12 to 19 form part of these financial statements.

CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE
 Company Registration Number 5595628

BALANCE SHEET

30TH SEPTEMBER 2012

	Note	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	13		897,528		724,745
CURRENT ASSETS					
Debtors	14	158,640		130,661	
Cash at bank and in hand		391,602		582,506	
		<u>550,242</u>		<u>713,167</u>	
CREDITORS: Amounts falling due within one year	15	<u>(113,594)</u>		<u>(312,604)</u>	
NET CURRENT ASSETS			436,648		400,563
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,334,176</u>		<u>1,125,308</u>
NET ASSETS			<u>1,334,176</u>		<u>1,125,308</u>
FUNDS					
Restricted income funds	18		46,834		430,100
Unrestricted income funds	19		1,287,342		695,208
TOTAL FUNDS			<u>1,334,176</u>		<u>1,125,308</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the members of the committee on the 5/4/13 and are signed on their behalf by

C. Bowditch
 MRS C BOWDITCH, Chair, Carlisle mencap
 TRUSTEE

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income.

Donations, grants and investment income are accounted for on a receipts basis, gross of income tax where applicable. Income is deferred when the donor has imposed conditions that specify the time period in which the expenditure must take place

Legacies are included in the Statement of Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Turnover in respect of shop sales is recognised at point of sale.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements

CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

1. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure (VAT inclusive) has been charged to the income and expenditure account on an accruals basis

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and costs of an indirect nature necessary to support them

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

Governance costs are those incurred in connection with meeting the constitutional and statutory requirements of the charity and include audit fees

All costs have been allocated between expenditure categories in proportion to the usage that the Trustees deem appropriate for that particular charitable activity

Fixed assets

All fixed assets are initially recorded at cost. Fixed asset expenditure of £500 or less is not capitalised in the accounts.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Freehold property - 2% reducing balance
Fixtures, fittings & equipment - 25% reducing balance
Motor vehicles - 25% reducing balance
Leashold roperty - 2% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company contributes towards the individual personal pension schemes for employees. The annual contributions payable are charged to the Statement of Financial Activities

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Donations				
Donations and grants for core funding	5,718	7,949	13,667	20,326
Young People's Services	99,938	–	99,938	144,495
Training	19,721	–	19,721	10,864
Shop Work Scheme	–	5,000	5,000	5,000
Garden Life	–	–	–	15,335
Carlisle Active	–	16,502	16,502	12,273
Autism	44,178	–	44,178	44,000
Grace Little Centre	–	118,666	118,666	395,910
	<u>169,555</u>	<u>148,117</u>	<u>317,672</u>	<u>648,203</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Shop Income	<u>23,778</u>	<u>23,778</u>	<u>25,140</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Bank interest receivable	<u>2,209</u>	<u>2,209</u>	<u>3,846</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Young Peoples Services	150,848	–	150,848	146,632
Adult Outreach	310,896	–	310,896	262,539
Holidays	18,147	1,509	19,656	17,038
California House	273,143	–	273,143	247,954
Supported Living	260,065	–	260,065	218,181
	<u>1,013,099</u>	<u>1,509</u>	<u>1,014,608</u>	<u>892,344</u>

6. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Costs of generating income	<u>1,610</u>	<u>1,610</u>	<u>1,525</u>

CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£
Shop costs	39,843	39,843	41,088
Support costs	2,994	2,994	2,766
	<u>42,837</u>	<u>42,837</u>	<u>43,854</u>

8. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£	£
Charitable activity	825,906	25,744	851,650	816,106
Support costs	248,289	–	248,289	236,691
	<u>1,074,195</u>	<u>25,744</u>	<u>1,099,939</u>	<u>1,052,797</u>

9. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£
Audit fees	<u>5,013</u>	<u>5,013</u>	<u>4,921</u>

10. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging

	2012 £	2011 £
Depreciation	24,225	15,039
Auditors' fees	<u>5,016</u>	<u>4,921</u>

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

11. FUND TRANSFERS

During the year there were transfers of £507,148 from restricted funds to unrestricted. These transfers resulted from the fulfilment of conditions placed on restricted capital grants received.

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2012 £	2011 £
Wages and salaries	815,712	796,359
Social security costs	53,746	46,148
Pension costs	1,136	1,128
	<u>870,594</u>	<u>843,635</u>

No remuneration or expenses were paid to the trustees during the year (2011 - £Nil)

Particulars of employees:

The average number of employees during the year was as follows

	2012 No	2011 No
Management and administration	4	3
Shop	1	2
Activities in furtherance of charitable objectives	82	82
	<u>87</u>	<u>87</u>

No employee received remuneration of more than £60,000 during the year (2011 - Nil)

CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

13. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment £	Motor Vehicles £	Leasehold Property £	Total £
COST					
At 1st October 2011	167,101	59,809	39,500	542,299	808,709
Additions	–	100,983	–	101,605	202,588
Disposals	–	(3,500)	–	–	(3,500)
At 30th September 2012	167,101	157,292	39,500	643,904	1,007,797
DEPRECIATION					
At 1st October 2011	20,813	35,616	27,535	–	83,964
Charge for the year	5,924	15,708	2,992	4,356	28,975
On disposals	–	(2,670)	–	–	(2,670)
At 30th September 2012	26,737	48,649	30,527	4,356	110,269
NET BOOK VALUE					
At 30th September 2012	140,364	108,643	8,973	639,548	897,528
At 30th September 2011	146,288	24,193	11,965	542,299	724,745

14. DEBTORS

	2012 £	2011 £
Trade debtors	110,989	107,831
Other debtors	–	118
Prepayments	47,651	22,712
	158,640	130,661

15. CREDITORS: Amounts falling due within one year

	2012 £	2011 £
Trade creditors	6,653	256,307
PAYE and social security	231	–
Accruals and deferred income	60,207	56,297
Funds held as a custodian	46,503	–
	113,594	312,604

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

16. PENSIONS

The company contributes towards employees' personal pension schemes. Total contributions payable by the company amounted to £1,136 (2011 £1,128)

17. COMMITMENTS UNDER OPERATING LEASES

At 30th September 2012 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2012	2011
	£	£
Operating leases which expire:		
Within 1 year	27,576	-
Within 2 to 5 years	-	32,619
Over 5 years	-	100
	<u>27,576</u>	<u>37,719</u>

18. RESTRICTED FUNDS

	Balance at 1 Oct 2011	Incoming resources	Outgoing resources	Transfers	Balance at 30 Sep 2012
	£	£	£	£	£
Carlisle Active	33,049	16,502	(8,929)	-	40,622
Grace Little					
Centre	397,051	27,752	(4,356)	(420,447)	-
Shop Work					
Scheme	-	5,000	(5,000)	-	-
Worthwhile Days	-	5,950	(5,950)	-	-
Holidays	-	1,509	(1,509)	-	-
Cumbria					
Community					
Foundation	-	2,000	-	-	2,000
Grace Little					
Centre					
Equipment	-	90,913	-	(86,701)	4,212
	<u>430,100</u>	<u>149,626</u>	<u>(25,744)</u>	<u>(507,148)</u>	<u>46,834</u>

Grace Little Centre funding is a mixture of grant income, fundraising income and donations received by Carlisle Mencap in order to fund the building of a new children's residential and activity centre

Carlisle Active, Worthwhile Days and Holidays are all funded primarily by Northern Rock. They are projects aimed at providing leisure activities for adults with learning disabilities.

The Shop Work Scheme is a project funded by the Sobell Foundation. It provides adults with learning disabilities an opportunity to gain work experience in retail.

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2012

Cumbria Community Foundation provided funding towards the production of an educational DVD

19. UNRESTRICTED FUNDS

	Balance at 1 Oct 2011 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 30 Sep 2012 £
General Funds	549,960	1,208,641	(978,407)	507,148	1,287,342
Designated Funds	145,248	-	(145,248)	-	-
	<u>695,208</u>	<u>1,208,641</u>	<u>(1,123,655)</u>	<u>507,148</u>	<u>1,287,342</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Funds:			
Carlisle Active	-	40,622	40,622
Grace Little Centre	-	4,212	4,212
Cumbria Community Foundation	-	2,000	2,000
	-	<u>46,834</u>	<u>46,834</u>
Unrestricted Funds	<u>897,528</u>	<u>389,814</u>	<u>1,287,342</u>
Total Funds	<u>897,528</u>	<u>436,648</u>	<u>1,334,176</u>

21. RELATED PARTY TRANSACTIONS

During the year 2 trustees (2011 - 3) were service users of the charity

No other related party transactions were undertaken during the year such as are required to be disclosed under Financial Reporting Standard 8

22. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and every member of the Company undertakes to contribute to the assets of the Company, in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member, such amount as may be required not exceeding £1

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

YEAR ENDED 30TH SEPTEMBER 2012

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 8 to 9**

CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH SEPTEMBER 2012

	2012 £	2011 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations and grants for core funding	13,667	20,326
Young People's Services	99,938	144,495
Training	19,721	10,864
Shop Work Scheme	5,000	5,000
Garden Life	-	15,335
Carlisle Active	16,502	12,273
Autism	44,178	44,000
Grace Little Centre	118,666	395,910
	<u>317,672</u>	<u>648,203</u>
ACTIVITIES FOR GENERATING FUNDS		
Shop Income	<u>23,778</u>	<u>25,140</u>
INVESTMENT INCOME		
Investment income	<u>2,209</u>	<u>3,846</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Young Peoples Services	150,848	146,632
Adult Outreach	310,896	262,539
Holidays	19,656	17,038
California House	273,143	247,954
Supported Living	260,065	218,181
	<u>1,014,608</u>	<u>892,344</u>
TOTAL INCOMING RESOURCES	<u>1,358,267</u>	<u>1,569,533</u>

**CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30TH SEPTEMBER 2012

	2012 £	2011 £
COSTS OF GENERATING VOLUNTARY INCOME		
Costs of generating income		
Administration expenses	18	15
Wages and salaries	1,384	1,256
Telephone	75	100
Printing, stationery and postage	81	101
IT costs	52	53
	<u>1,610</u>	<u>1,525</u>
FUNDRAISING TRADING		
Shop costs		
Wages and salaries	11,282	12,653
Maintenance and cleaning	691	1,001
Insurance	499	509
Premises expenses	23,384	22,529
Motor and travel	2,015	2,190
Legal and professional fees	8	-
Telephone	224	312
Printing, stationery and postage	146	107
Depreciation	1,338	1,787
IT costs	256	-
	<u>39,843</u>	<u>41,088</u>
Fundraising trading - Support costs		
Administration expenses	18	15
Wages and salaries	2,076	1,884
Motor and travel	692	613
Telephone	75	100
Printing, stationery and postage	81	101
IT costs	52	53
	<u>2,994</u>	<u>2,766</u>

CARLISLE MENCAP LIMITED
COMPANY LIMITED BY GUARANTEE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH SEPTEMBER 2012

	2012 £	2011 £
CHARITABLE ACTIVITIES		
<i>Activities undertaken directly</i>		
Administration expenses	1,555	995
Wages and salaries	692,665	680,634
Maintenance and cleaning	17,329	12,531
Insurance	11,287	6,228
Premises expenses	1,671	3,808
Motor and travel	14,344	24,500
Legal and professional fees	3,947	4,710
Telephone	2,328	437
Printing, stationery and postage	75	431
Depreciation	17,927	6,830
Training	648	1,096
IT Costs	224	75
Project costs	84,210	71,919
Other expenses	3,440	1,912
	<u>851,650</u>	<u>816,106</u>
<i>Support costs</i>		
Administration expenses	2,193	1,951
Wages and salaries	163,187	147,209
Maintenance and cleaning	524	1,209
Insurance	2,180	4,143
Premises expenses	19,345	16,913
Motor and travel	8,202	7,121
Legal and professional fees	10,540	8,377
Telephone	7,323	9,771
Printing, stationery and postage	9,971	10,599
Depreciation	4,960	6,422
Training	13,917	16,036
IT costs	5,130	5,193
Project costs	-	768
Other expenses	817	979
	<u>248,289</u>	<u>236,691</u>
GOVERNANCE COSTS		
Audit fees	5,013	4,921
TOTAL RESOURCES EXPENDED	<u>1,149,399</u>	<u>1,103,097</u>
NET INCOMING RESOURCES FOR THE YEAR	<u>208,868</u>	<u>466,436</u>